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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 24th *December,* 1997/*Pausa* 3, 1919 *(Saka)*

THE FINANCE (SECOND AMENDMENT) ORDINANCE, 1997

No. 24 OF 1997

Promulgated by the President in the Forty-eighth Year of the Republic of India.

An Ordinance further to amend the Finance Act, 1979 and Finance (No. 2) Act, 1996.

WHEREAS the Finance Acts (Amendment) Ordinance, 1997 was promulgated by the President on the 16th day of September, 1997 to further amend the Finance Act, 1979 and the Finance (No. 2) Act, 1996;

AND WHEREAS, the Finance Acts (Amendment) Ordinance, 1997 could not be replaced by an Act of Parliament due to the dissolution of the House of the people;

AND WHEREAS, the House of the People has been dissolved and the Council of States is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance :—

1. (*1*) This Ordinance may be called the Finance (Second Amendment) Ordinance, 1997. Short title and commencement.

(*2*) It shall be deemed to have come into force on the 16th day of September, 1997.

Amendment of Act 21 of 1979.

2. In sub-section (*1*) of section 35 of the Finance Act, 1979, for clause (*i*), the following clause shall be substituted, namely :—

"(*i*) for every such journey to any place outside India other than a place in a neighbouring country—

(*a*) at the rate of seven hundred and fifty rupees on or after the 26th day of September, 1997 but before the 1st day of January, 1998;

(*b*) at the rate of five hundred rupees on or after the 1st day of January, 1998;".

Amendment of Act 33 of 1996.

3. In section 68 of the Finance (No. 2) Act, 1996,—

(*a*) in sub-section (*1*), for the words "two per cent.", the words "five per cent." shall be substituted;

(*b*) to sub-section (*1*) as so amended, the following proviso shall be added, namely:—

'Provided that in the case of goods falling under heading Nos. 27.09 to 27.15 and heading No. 98.01 of the said First Schedule, the provisions of this sub-section shall have effect as if for the words "five per cent.", the words "two per cent." had been substituted.'.

Repeal and saving.

4. (*1*) The Finance Acts (Amendment) Ordinance, 1997 is hereby repealed. Ord 199

(*2*) Notwithstanding such repeal, anything done or any action taken under the Finance Act, 1979 or the Finance (No. 2) Act, 1996 as amended by the said Ordinance, shall be deemed to have been done or taken under the Finance Act, 1979 or, as the case may be, the Finance (No. 2) Act, 1996, as amended by this Ordinance. 21 c 33 c

K.R. NARAYANAN,
President.

RAGHBIR SINGH,
Additional Secy. to the Govt. of India.

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